

HOWARD & HOWARD ATTORNEYS, P.C.  
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*Intellectual Property Counsel for Delphi Corporation et al.,  
Debtors and Debtors-in-Possession*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**CERTIFICATION UNDER GUIDELINES FOR FEES  
AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT  
OF FIRST INTERIM APPLICATION OF HOWARD & HOWARD ATTORNEYS, P.C.  
FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, Sara K. MacWilliams, hereby certify that:

1. I am an Associate at Howard & Howard Attorneys, P.C. (“Howard & Howard”), with responsibility for compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “Local Guidelines”), the United States Trustee Guidelines for Reviewing First Interim Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330. adopted on January 30, 1996 (the “UST Guidelines”), and the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses for

Professionals (the “Interim Compensation Order,” as well as the Second, Third, and Fourth Supplemental Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals, and collectively with the Local Guidelines and UST Guidelines, the “Guidelines”).

2. This certification is made in respect of Howard & Howard’s Second Interim Fee Application, dated July 30, 2006 (the “Interim Application”), for compensation and reimbursement of expenses for the period commencing February 1, 2006, through and including May 31, 2006, (the “Compensation Period”) in accordance with the Guidelines.

3. In respect of Section B.1 of the Local Guidelines, I certify that:

- a. I have read the Second Interim Fee Application;
- b. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought in the Second Interim Fee Application fall within the Local Guidelines;
- c. The fees and disbursements sought are billed at rates in accordance with practices customarily employed by Howard & Howard and generally accepted by Howard & Howard’s clients; and
- d. In providing a reimbursable service, Howard & Howard does not make a profit on that service, whether the service is performed by Howard & Howard in-house or through a third party.

4. In respect of Section B.2 of the Local Guidelines, as modified by the Interim Compensation Order and the Third Supplemental Order, I certify that to the extent that monthly compensation was requested, Howard & Howard has complied with the provision requiring it to provide (i) Delphi Corporation, (ii) counsel for the Official Committee of Unsecured Creditors,

(iii) the United States Trustee for the Southern District of New York, (iv) Skadden, Arps, Slate, Meagher & Flom LLP, (v) counsel for the agent under Debtors' pre-petition facility, (vi) counsel for the agent under the Debtors' postpetition credit facility, (vii) the Joint Fee Review Committee, following each calendar month for which compensation is sought, with a statement of Howard & Howard's fees and disbursements accrued during the previous month. As required by the Interim Compensation Order, each such monthly fee statement contains a list of professionals and paraprofessionals providing services, their respective billing rates, the aggregate hours spent by each professional and paraprofessional, a reasonably detailed breakdown of the disbursements incurred and contemporaneously maintained time entries for each individual in increments of tenths of an hour.

5. In respect of Section B.3 of the Local Guidelines, I certify that the United States Trustee for the Southern District of New York, the chair of each official committee, and the Debtors are being provided with a copy of the Second Interim Fee Application.

/s/ Sara K. MacWilliams  
Sara K. MacWilliams (P67805)  
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